



BILLING CODE 4810–31–P

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2018–0001]

Proposed Information Collections; Comment Request (No. 68)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, the Alcohol and Tobacco Tax and Trade Bureau (TTB) invites comments on the proposed or continuing information collections listed below in this document.

DATES: Comments are due on or before **[INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: As described below, you may send comments on the information collections listed in this document using the “Regulations.gov” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <https://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2018–0001 on “Regulations.gov,” the Federal e-rulemaking portal, to submit comments via the Internet;

- U.S. Mail: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

- Hand Delivery/Courier in Lieu of Mail: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 400, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB-2018-0001 at <https://www.regulations.gov>.

A link to that docket is posted on the TTB Web site at

<https://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; telephone (202) 453-1039, ext. 135; or email informationcollections@ttb.gov (please do not submit comments on the information collections listed in this document to this email address).

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in comments.

For each information collection listed below, we invite comments on:

- (a) Whether the information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility;
- (b) the accuracy of the agency's estimate of the information collection's burden;
- (c) ways to enhance the quality, utility, and clarity of the information collected;
- (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following information collections (forms, recordkeeping requirements, or questionnaires):

Title: Drawback on Distilled Spirits Exported.

OMB Number: 1513–0042.

TTB Form Number: F 5110.30.

Abstract: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5062, persons who export tax-paid distilled spirits may claim drawback of the excise tax paid on those spirits, under regulations prescribed by the Secretary of the Treasury (the Secretary). Under the TTB regulations, persons use TTB F 5110.30 to claim drawback of the Federal alcohol excise taxes paid on exported distilled spirits. The form requests, among other information, data regarding the claimant, the tax-paid spirits exported, and the amount of tax to be refunded. This information collection is necessary to protect the revenue as it allows TTB to verify that the excise tax has been paid on the spirits and that the spirits have been exported.

Current Actions: TTB is submitting this information collection for extension purposes only, and the information collection remains unchanged. However, due to a decrease in the use of TTB F 5110.30, TTB is decreasing the estimated total annual burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 100.

Estimated Total Annual Burden Hours: 800.

Title: Application and Permit to Ship Puerto Rican Spirits to the United States Without Payment of Tax.

OMB Number: 1513–0043.

TTB Form Number: F 5110.31.

Abstract: The IRC at 26 U.S.C. 7652 imposes excise tax on Puerto Rican distilled spirits shipped to the United States for consumption or sale. The IRC at 26 U.S.C. 5232 provides that distilled spirits imported or brought into the United States in bulk containers may be withdrawn from Customs custody and transferred to the bonded premises of a distilled spirits plant without payment of tax. In addition, the IRC at 26 U.S.C. 5314 allows Puerto Rican spirits, including denatured distilled spirits, to be brought into the United States without payment of tax under certain circumstances. Under the TTB regulations in 27 CFR part 26, applicants use TTB F 5110.31 to apply for, and to document, the shipment of Puerto Rican spirits to the United States without payment of tax. The form identifies the consignor in Puerto Rico, the consignee in the United States receiving the spirits, and the amount of spirits to be shipped without payment of tax. This information is necessary to protect the revenue.

Current Actions: TTB is submitting this information collection for extension purposes. However, TTB is decreasing the estimated number of respondents to this collection from 20 to 10 and is decreasing the estimated annual burden hours from 750 to 375.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 375.

Title: Report of Removal, Transfer, or Sale of Processed Tobacco.

OMB Number: 1513–0130.

TTB Form Number: F 5250.2.

Abstract: The IRC at 26 U.S.C. 5722 requires manufacturers and importers of tobacco products, processed tobacco, or cigarette papers and tubes to make reports containing such information, in such form, at such times, and for such periods as the Secretary by regulation prescribes. While processed tobacco is not subject to Federal excise tax, taxable tobacco products may be manufactured using processed tobacco. Therefore, to protect the revenue by minimizing diversion of processed tobacco to illegal manufacturers, TTB has issued regulations that require manufacturers and importers of tobacco products or processed tobacco to report on form TTB F 5250.2 on a daily basis each transfer or sale of processed tobacco to entities that do not hold a TTB tobacco-related permit.

Current Actions: TTB is submitting this information collection for extension purposes only, and the information collection is unchanged. However, TTB is decreasing the number of annual number of respondents, responses, and burden hours associated with this information collection. Since TTB first required this information collection in 2009, TTB has reported that all manufacturers and importers of tobacco products and/or processed tobacco were potential respondents to this collection. However, based on recent data, TTB finds that only a small number of such entities sell or transfer processed tobacco to non-TTB permit holders. Therefore, TTB is reducing the reported annual number of respondents to this collection from 800 to 15, the annual number of responses from 4,800 to 3,175, and the estimated number of annual burden hours from 2,400 to 1,575.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 15.

Estimated Total Annual Burden Hours: 1,575.

Dated: March 8, 2018.

Amy R. Greenberg,

Director,

Regulations and Rulings Division.

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